



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: William Chamberlain
DOCKET NO.: 21-00960.001-R-1
PARCEL NO.: 15-24-206-046

The parties of record before the Property Tax Appeal Board are William Chamberlain, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$70,011
IMPR.: \$141,320
TOTAL: \$211,331

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 2-story dwelling of brick exterior construction with 3,208 square feet of living area. The dwelling was constructed in 1974 with an effective year built of 1979. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 529 square foot garage. The property has a 21,780 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .92 of a mile from the subject property. The comparables have sites that range in size from 20,040 to 23,960 square feet of land area and are improved with 1.5-story or 2-story dwellings of brick, stucco, wood siding, or brick and wood siding exterior construction ranging in size from 2,834 to 3,717 square feet of living area. The dwellings were built from 1966 to 1974. Four comparables have

basements with one having finished area. One comparable has a concrete slab foundation. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 785 square feet of building area. The properties sold from June 2020 to June 2021 for prices ranging from \$460,000 to \$530,000 or from \$134.15 to \$172.81 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$211,331. The subject's assessment reflects a market value of \$635,582 or \$198.12 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from .21 to 1.35 miles from the subject property. The comparables have sites that range in size from 19,600 to 25,260 square feet of land area and are improved with 2-story dwellings of brick or wood siding and brick exterior construction that range in size from 2,929 to 3,432 square feet of living area. The homes were built from 1968 to 1977. The comparables have basements, three with finished area. Four comparables have central air conditioning. Four comparables each have one fireplace. Each comparable has a garage ranging in size from 506 to 594 square feet of building area. The properties sold from January 2020 to December 2021 for prices ranging from \$592,500 to \$795,000 or from \$202.29 to \$231.64 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #4 which lacks a basement when compared to the subject. The Board gives less weight to board of review comparables #1 and #2 which are located over 1 mile away from the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables which have varying degrees of similarity to the subject in location, age, design, dwelling size and features. These seven comparables sold from January 2020 to December 2021 for prices ranging from \$460,000 to \$795,000 or from \$134.15 to \$231.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$635,582 or \$198.12 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member

Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2023



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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COUNTY

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